

JOSEPHINE WANG
General Counsel
SECURITIES INVESTOR
PROTECTION CORPORATION
805 Fifteenth Street, N.W., Suite 800
Washington, DC 20005
Telephone: (202) 371-8300
Facsimile: (202)371-6728
E-mail: jwang@sipc.org

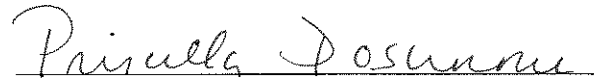
**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION,)	
)	
)	Adv. Pro. No. 08-01789 (BRL)
)	
Plaintiff-Applicant,)	SIPA Liquidation
)	
v.)	(Substantively Consolidated)
)	
BERNARD L. MADOFF INVESTMENT SECURITIES LLC,)	
)	
Defendant.)	
)	
IN RE:)	
)	
BERNARD L. MADOFF,)	
)	
Debtor.)	
)	
)	

CERTIFICATE OF SERVICE

I, Priscilla Dosunmu, hereby certify that on October 16, 2009, I caused true and correct copies of the Memorandum of Law of the Securities Investor Protection Corporation in Support Trustee's Motion for an Order Upholding Trustee's Determination Denying "Customer"

Claims for Amounts Listed on Last Statement, Affirming Trustee's Determination of Net Equity, and Expunging Those Objections with Respect to the Determinations Relating to Net Equity, to be served upon counsel for those parties who receive electronic service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

A handwritten signature in cursive script, reading "Priscilla Dosunmu", written over a horizontal line.

Priscilla Dosunmu

SCHEDULE A

Internal Revenue Service
District Director
290 Broadway
New York, New York 10008

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 21126
Philadelphia, PA 19114

U.S. Department of Justice, Tax Division
Box 55
Ben Franklin Station
Washington, DC 20044

Chapter 7 Trustee

Alan Nisselson, Esq.
Windels Marx Lane & Mittendorf, LLP
156 West 56th Street
New York, NY 10019

Baker Hostetler

David Sheehan – dsheehan@bakerlaw.com

Securities and Exchange Commission

Alistaire Bambach – bambacha@sec.gov
Alexander Mircea Vasilescu – vasilescua@sec.gov
Terri Swanson – swansont@sec.gov
Israel E. Friedman – friedmani@sec.gov
Preethi Krishnamurthy – krishnamurthyp@sec.gov

United States Attorney for SDNY

Marc Litt – marc.litt@usdoj.gov
Lisa Baroni – lisa.baroni@usdoj.gov
Natalie Kuehler - natalie.kuehler@usdoj.gov

Counsel to the JPL

Eric L. Lewis – Eric.Lewis@baachrobinson.com

Notices of Appearance

Service via Electronic Notification through ECF Filing

Counsel to Claimants¹

Helen Davis Chaitman, Esq.
Phillips Nizer LLP
666 Fifth Avenue
New York, NY 10103-0084
hchaitman@phillipsnizer.com

Jonathan M. Landers, Esq.
Milberg LLP
One Pennsylvania Plaza
48th Floor
New York, NY 10119

Matthew Gluck, Esq.
Milberg LLP
One Pennsylvania Plaza
48th Floor
New York, NY 10119

Stephen A. Weiss, Esq.
Seeger Weiss LLP
One William Street
New York, NY 10004

Christopher M. Van Dekieft, Esq.
Seeger Weiss LLP
One William Street
New York, NY 10004

Richard L. Braunstein, Esq.
Dow Lohnes PLLC
1200 New Hampshire Avenue, NW
Suite 800
Washington, DC 20036-6802
rbraunstein@dowlohn.com

David L. Barrack, Esq.
Fulbright & Jaworski L.L.P.
666 Fifth Avenue
New York, New York 10103

¹ Attached as Exhibit 1 is a list of all claimants and their respective counsel.

Meredith A. Sharoky, Esq.
Fulbright & Jaworski L.L.P.
666 Fifth Avenue
New York, New York 10103

Brian J. Neville, Esq.
Lax & Neville, LLP
1412 Broadway, Suite 1407
New York, New York 10018

Barry R. Lax, Esq.
Lax & Neville, LLP
1412 Broadway, Suite 1407
New York, New York 10018

Brian Maddox, Esq.
Lax & Neville, LLP
1412 Broadway, Suite 1407
New York, New York 10018

Carole Neville, Esq.
Sonnenschein Nath & Rosenthal LLP
1221 Avenue of the Americas
New York, New York 10020
cneville@sonnenschein.com

Jeffrey A. Mitchell, Esq.
Gibbons P.C.
One Pennsylvania Plaza
New York, New York 10119

Jeffrey S. Berkowitz, Esq.
Gibbons P.C.
One Pennsylvania Plaza
New York, New York 10119

Mac Folkenflik, Esq.
Folkenflik & McGerity
1500 Broadway, 21st Floor
New York, New York 10036
mfolkenflik@fmlaw.net

John Oleske, Esq.
Herrick, Feinstein LLP
2 Park Avenue
New York, New York 10016
Joleske@herrick.com

David Bernfeld, Esq.
Bernfeld, Dematteo & Bernfeld, LLP
600 Third Avenue
New York, New York 10016

George Brunelle, Esq.
Brunelle & Hadjikow, P.C.
One Whitehall Street, 18th Floor
New York, New York 10004

Timothy Kebbe, Esq.
Brunelle & Hadjikow, P.C.
One Whitehall Street, 18th Floor
New York, New York 10004

Sanford P. Rosen, Esq.
Rosen & Associates, P.C.
747 Third Avenue
New York, New York 10017-2803

Marcy Ressler Harris, Esq.
Schulte Roth & Zabel LLP
919 Third Avenue
New York, New York 10022
Marcy.harris@srz.com

Sahar H. Shirazi, Esq.
Schulte Roth & Zabel LLP
919 Third Avenue
New York, New York 10022
Sahar.shirazi@srz.com

Brian S. Cohen, Esq.
Cohen Law Group, P.C.
301 East 78th Street, Suite 16A
New York, New York 10075

Cole Schotz Meisel Forman & Leonard, P.A.
900 Third Avenue, 16th Floor
New York, New York 10022

Judith L. Spanier, Esq.
Abbey Spanier Rodd & Abrams, LLP
212 East 39th Street
New York, New York 10016
jspanier@abbeyspanier.com

James J. Moylan, Esq.
James J. Moylan and Associates, P.C.
PO Box 775965
Tree Haus
31685 Inca Way
Steamboat Springs, CO 80477-5965

Philip Gutsin, Esq.
Engel & Gutsin, LLP
170 Old Country Road, Suite 136
Mineola, NY 11501
pgutsin@aol.com

David Lustig
PO Box 532
Pescadero, CA 94060

Lawrence R. Velvel
Massachusetts School of Law
500 Federal Street
Andover, MA 01810
velvel@msslw.edu

Lawrence R. Velvel
8 Newfound Road
Windham, NH 03087

Josef Mittlemann
107 Prospect St.
Providence, RI 02906

Just Empire, LLC
c/o Josef Mittlemann
107 Prospect St.
Providence, RI 02906

Mets Limited Partnership
c/o Sterling Equities
111 Great Neck Road, Suite 408
Great Neck, NY 11021

Joel I. Gordon Revocable Trust
5723 Waterford
Boca Raton, FL 33496

Burton & Elaine Traub
ITF Paul, Garry & Kenneth Traub
271 Grand Central Pkwy, Apt. 5L
Floral Park, NY 11005

Burton & Elaine Traub
10765 White Aspen Lane
Boca Raton, FL 33428

Lawrence Kaufman and Janet Ellen Kaufman
1068 Cornelius Avenue
Schenectady, NY 12309

Marlene M. Knopf
North 81W 13541 Gulfway Drive
Menomonee Falls, WI 53051

Maurice Levinsky
2210 Cherokee Trail
Valrico, FL 33594

Jonathan D. Fink
NTC. & Co. FBO Jonathan D. Fink
PO Box 173859
Denver, CO 80217

Jonathan D. Fink
4316 Marina City Drive #427
Marina Del Rey, CA 90292

Solomon Turiel
NTC. & Co. FBO Solomon Turiel
PO Box 173859
Denver, CO 80217

Solomon Turiel
11 Soundview Farm Rd.
Weston, CT 06883

Brian S. Appel & Doreen G. Appel
233 Locust Street
West Hempstead, NJ 11552

Gertrude I. Gordon
Revocable Living Trust
5551 Dunrobin Drive, #4203
Sarasota, FL 34238

Joel Ross Tennis Enterprises Inc.
Pension Plan Trust & Joel & Ellen
Ross TIC
24 Plymouth Drive
Scarsdale, NY 10583

Charles Gervitz
18550 Jamestown Circle
Northville, MI 48168

Judith and Daniel Kalman
78 Forest Park Terrace
Monroe Township, NJ 08831

EXHIBIT 1

Claimant Represented by Abbey Spanier Rodd & Abrams, LLP

ELEM/Youth in Distress in Israel Inc.

Claimant Represented by Bernfeld, DeMatteo & Bernfeld LLP

Michael Schur

Claimant Represented by Brunelle & Hadjickow

James H. Cohen Special Trust

Claimant Represented by Cohen Law Group, P.C.

Richard L. Cohen

Claimant Represented by Cole Schotz, Meisel & Leonard

Norman Plotnick

Claimants Represented by Dow Lohnes PLLC

Michael S. Leeds and Andrea R. Leeds

Claimant Represented by Engel and Gutsin, LLP

John J. Ksiez

Claimant Represented by Folkenflik & McGerity

Gutmacher Enterprises, L.P.

Claimants Represented by Fulbright & Jaworski LLP

Myra Perlen

Stuart Perlen

Claimant Represented by Gibbons PC

Donald G. Rynne

Claimants Represented by Herrick, Feinstein LLP

A&G Goldman Partnership

Pompart LLC

Claimant Represented by James J. Moylan & Associates PC

Richard Most

Claimants Represented by Lax & Neville, LLP

Robert L. Schwarz Revocable Trust

Robert Korn Revocable Trust

Myron Feuer

Allen Robert Greene

Lawrence Kaye

Allan Goldstein

Roger Williams and Miriam L. Williams

Claimants Represented by Milberg LLP and Seeger & Weiss

Norton Eisenberg
Harold A. Thau
The Aspen Company
Stephen R. Goldenberg
Bernard Seldon
Martin Rappaport
Ann Denver
Orthopedic Specialty Group
Paul J. Robinson
Jerry Guberman
Anita Kariman
Albert J. Goldstein
Export Technicians Inc.
Judith Rock Goldman

Claimants Represented by Phillips Nizer LLP

Donald A. Benjamin
David Wingate
Sandra Busel Revocable Trust
Joel Busel Revocable Trust
Martin Lifton
Robert F. Ferber
Armand Lindenbaum
Linda Waldman
Mike Stein
Sondra and Norman Feinberg
Chaitman/Schwebel LLC
Donald A. Benjamin
Elaine Goldstein
Theresa Rose Ryan
Barbara and Robert J. Vogel
Howard Israel
Nancy Feldman
David and Susan Glodstein
Brad E. Avergon and Cynthia B. Avergon
Ronnie Sue Ambrosino

Claimants Represented by Rosen & Associates, P.C.

David Alan Schustack
Robert Jason Schustack

Claimant Represented by Schulte Roth & Zabel LLP

Denise Saul

Claimants Represented by Sonnenschein Nath & Rosenthal LLP

Michael Mann & Meryl Mann

Barry Weisfeld

Marsha Peskin